



Persons Not Eligible for the Standard Deduction Interview Tips

interview
tips

Certain taxpayer situations do not qualify for the standard deduction. These interview tips will assist you in determining if the taxpayer's standard deduction is zero or if they should itemize their deductions.

step
1

Is your filing status married filing separately?

If **YES**, go to Step 2.
If **NO**, go to Step 3.

step
2

Is your spouse itemizing deductions?

If **YES**, go to Conclusion 2.
If **NO**, go to Step 3.

step
3

Are you a dual status alien or a nonresident alien?

If **YES**, go to Conclusion 2.
If **NO**, go to Conclusion 1.

Conclusion 1: Based on the information provided, you may take either the standard or itemized deduction.

Conclusion 2: Based on the information provided, you do not qualify for the standard deduction.



Exhibit 1 – Standard Deduction for Most People*

This table provides the standard deduction amounts for tax year 2009.

If the taxpayer's filing status is...	Your standard deduction is ...
Single or married filing separate return	\$5,700
Married filing joint return or qualifying widow(er) with dependent child	\$11,400
Head of household	\$8,350

***Do not use this chart if the taxpayer was born before January 2, 1945, is blind, paid real estate taxes or purchased a new vehicle, or if someone else can claim an exemption for the taxpayer (or their spouse if married filing jointly).**



Exhibit 2 - Standard Deduction Worksheet

A Do not complete this worksheet if you checked the box on line 39b; your standard deduction is zero. Also, do not complete this worksheet if you must use Schedule L to figure your standard deduction; see *Exception below*.

1. Enter the amount shown below for your filing status.
 - Single or married filing separately—\$5,700
 - Married filing jointly or Qualifying widow(er)—\$11,400
 - Head of household—\$8,350
2. Can you (or your spouse if filing jointly) be claimed as a dependent?
 - ☐ **No.** Skip line 3; enter the amount from line 1 on line 4, and go to line 5.
 - ☐ **Yes.** Go to line 3.
3. Is your **earned income*** more than \$650?
 - ☐ **Yes.** Add \$300 to your earned income. Enter the total
 - ☐ **No.** Enter \$950
4. Enter the **smaller** of line 1 or line 3. 4. _____
5. If born before January 2, 1945, or blind, multiply the number on Form 1040, line 39a, by \$1,100 (\$1,400 if single or head of household). Otherwise, enter -0- 5. _____
6. Add lines 4 and 5. Enter the total here and on Form 1040, line 40a 6. _____

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

Exception: Use Schedule L instead of the Standard Deduction Worksheet, to figure your standard deduction if: You paid state or local real estate taxes in 2009, you paid state or local sales or excise tax (or certain other taxes or fees in a state without a sales tax) on the purchase of a new motor vehicle after February 16, 2009, or you have a net disaster loss on Form 4684, line 18.



Exhibit 3 – Standard Deduction Chart for People Born Before January 2, 1945 or Who Are Blind*

Check the correct number of boxes below. Then go to the chart.

You Born before January 2, 1945 ☐ Blind ☐

Your spouse, if claiming spouse's exemption Born before January 2, 1945 ☐ Blind ☐

Total number of boxes you checked ☐

If your filing status is...	AND the number in the box above is...	THEN your standard deduction is...
Single	1	\$7,100
	2	\$8,500
Married filing joint return or Qualifying widow(er) with dependent child	1	\$12,500
	2	\$13,600
	3	\$14,700
	4	\$15,800
Married filing separate return	1	\$6,800
	2	\$7,900
	3	\$9,000
	4	\$10,100
Head of household	1	\$9,750
	2	\$11,150

***Do not use this chart if the taxpayer paid real estate taxes or purchased a new vehicle in 2009. Use Schedule L (Form 1040 or Form 1040A), Standard Deduction for Certain Filers.**